

MEMO

TO: Deborah McLean
County Clerk's Office
Deborah.mcclean@jocogov.org

FROM: Kathleen McMahon 
City Clerk
Westwood1564@sbcglobal.net

DATE: September 13, 2011

RE: Submittal of 2012 Budget for City of Westwood

In my conversation with John Bartolac in August, we were given permission to submit our 2012 city budget to you today. We had to re-hear and re-approve our 2012 city budget because of an error in the amount of expenses in the budget that was approved on August 11, 2011. The correct, approved budget and affidavit of publication of the second public hearing are attached.

Please confirm receipt. Thank you.

2012

CERTIFICATE

To the Clerk of Johnson County, State of Kansas

We, the undersigned, officers of

City of Westwood

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2012; and
 (3) the Amount(s) of Amount of 2011 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

| | | 2012 Adopted Budget | | | |
|---|---------------|---------------------|-----------------------------------|-------------------------------|--------------------------------------|
| | | Page No. | Budget Authority for Expenditures | Amount of 2011 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents: | | | | | |
| Computation to Determine Limit for 2012 | | 2 | | | |
| Allocation of MVT, RVT, 16/20M Veh & Slider | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebtedness | | 5 | | | |
| Statement of Lease-Purchases | | 6 | | | |
| Fund | K.S.A. | | | | |
| General | 12-101a | 7 | 2,081,770 | 524,066 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 8 | 40,160 | | |
| | | 8 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | | xxxxxx | 2,121,930 | 524,066 | |
| Is an Ordinance required to be passed, published, and attached to the budget? | | | No | | County Clerk's Use Only |
| Budget Summary | | 9 | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2011 Total Assessed Valuation |

Assisted by:
Charles L. Mills, CPA

Address:
6900 College Blvd, Ste 350
Overland Park, KS 66211

Steve Stahl Mayor
Karleen McMahon City Clerk

Date Attested: _____, 2011

County Clerk

Governing Body

City of Westwood

2012

Computation to Determine Limit for 2012

| | Amount of Levy |
|---|-----------------------|
| 1. Total Tax Levy Amount in 2011 Budget | + \$ 524,066 |
| 2. Debt Service Levy in 2011 Budget | - \$ 0 |
| 3. Tax Levy Excluding Debt Service | <u>\$ 524,066</u> |
| 2011 Valuation Information for Valuation Adjustments: | |
| 4. New Improvements for 2011 : | + <u>683</u> |
| 5. Increase in Personal Property for 2011 : | |
| 5a. Personal Property 2011 | + <u>330,746</u> |
| 5b. Personal Property 2010 | - <u>444,161</u> |
| 5c. Increase in Personal Property (5a minus 5b) | + <u>0</u> |
| | (Use Only if > 0) |
| 6. Valuation of annexed territory for 2011 : | |
| 6a. Real Estate | + <u>0</u> |
| 6b. State Assessed | + <u>0</u> |
| 6c. New Improvements | - <u>0</u> |
| 6d. Total Adjustment (Sum of 6a, 6b, and 6c) | + <u>0</u> |
| 7. Valuation of Property that has Changed in Use during 2011 : | + <u>0</u> |
| 8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7) | <u>683</u> |
| 9. Total Estimated Valuation July 1, 2011 | <u>21,958,956</u> |
| 10. Total Valuation less Valuation Adjustment (9 minus 8) | <u>21,958,273</u> |
| 11. Factor for Increase (8 divided by 10) | <u>0.00003</u> |
| 12. Amount of Increase (11 times 3) | + \$ <u>16</u> |
| 13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12) | <u>\$ 524,082</u> |
| 14. Debt Service Levy in this 2012 Budget | <u>0</u> |
| 15. Maximum levy, including debt service, without an Ordinance (13 plus 14) | <u><u>524,082</u></u> |

If the 2012 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider

| Budgeted Funds for 2011 | Budget Tax Levy Amt for 2010 | Allocation for Year | | | |
|----------------------------|---------------------------------|---------------------|------------|------------|----------|
| | | MVT | RVT | 16/20M Veh | Slider |
| General | 524,066 | 49,155 | 251 | 52 | 0 |
| Debt Service | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL | 524,066 | 49,155 | 251 | 52 | 0 |

| | | | | |
|---|----------------|----------------|----------------|----------------|
| County Treas Motor Vehicle Estimate | <u>49,155</u> | | | |
| County Treasurers Recreational Vehicle Estimate | | <u>251</u> | | |
| County Treasurers 16/20M Vehicle Estimate | | | <u>52</u> | |
| County Treasurers Slider Estimate | | | | <u>0</u> |
| Motor Vehicle Factor | <u>0.09380</u> | | | |
| Recreational Vehicle Factor | | <u>0.00048</u> | | |
| 16/20 Vehicle Factor | | | <u>0.00010</u> | |
| Slider Factor | | | | <u>0.00000</u> |

City of Westwood

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget General | Prior Year Actual 2010 | Current Year Estimate 2011 | Proposed Budget Year 2012 |
|--|---------------------------|------------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | | 139,216 | 58,230 |
| Receipts: | | | |
| Ad Valorem Tax | 529,668 | 524,066 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 3,418 | | |
| Motor Vehicle Tax | 46,922 | 39,833 | 49,155 |
| Recreational Vehicle Tax | | | 251 |
| 16/20M Vehicle Tax | | | 52 |
| Gross Earning (Intangible) Tax | | | 0 |
| LA VTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Slider | | | 0 |
| Local Alcoholic Liquor | 12,210 | 11,609 | 12,299 |
| Foundation Revenue | 220,000 | 220,000 | 220,000 |
| Local Sales & Use Tax | 396,995 | 400,000 | 420,000 |
| Franchise Tax | 108,731 | 105,000 | 150,000 |
| Licenses | 16,437 | 15,084 | 13,500 |
| Building Permits | 13,503 | 10,000 | 10,000 |
| Court Fines | 178,667 | 155,000 | 155,000 |
| Police & Public Works Service | 284,009 | 283,182 | 256,958 |
| Special Assessments | 132,171 | 134,291 | 145,766 |
| | | | |
| | | | |
| Interest on Idle Funds | 6,697 | 7,000 | 7,000 |
| Miscellaneous | 176,177 | 74,746 | 59,493 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 2,125,605 | 1,979,811 | 1,499,474 |
| Resources Available: | 2,125,605 | 2,119,027 | 1,557,704 |
| Expenditures: | | | |
| General Administration: | | | |
| Salaries | 152,746 | 156,688 | 155,518 |
| Payroll Taxes | 12,062 | 10,659 | 13,997 |
| Health Insurance & Retirement Benefits | 30,195 | 39,561 | 41,813 |
| Street Light Traffic Signals | 85,605 | 96,221 | 89,462 |
| Building Maintenance & Utilities | 57,894 | 60,000 | 59,000 |
| Insurance & Bonds | 54,492 | 71,000 | 65,000 |
| City Services | 257,079 | 238,121 | 222,196 |
| Public Works: | | | |
| Salaries | 152,945 | 164,813 | 169,058 |
| Payroll Taxes | 12,041 | 14,833 | 15,215 |
| Health Insurance & Retirement Benefits | 43,323 | 56,964 | 61,385 |
| Capital Projects | 50,000 | 90,635 | 90,000 |
| City Services | 103,852 | 113,945 | 159,124 |
| Public Safety: | | | |
| Salaries | 545,090 | 564,668 | 534,145 |
| Payroll Taxes | 44,577 | 50,820 | 48,073 |
| Health Insurance & Retirement Benefits | 166,612 | 173,869 | 195,709 |
| City Services | 190,106 | 129,200 | 131,700 |
| Parks & Recreation | 27,770 | 28,800 | 30,375 |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 1,986,389 | 2,060,797 | 2,081,770 |
| Unencumbered Cash Balance Dec 31 | 139,216 | 58,230 | XXXXXXXXXXXXXXXXXXXX |
| 2010/2011 Budget Authority Amount: | 2,041,109 | 2,060,797 | XXXXXXXXXXXXXXXXXXXX |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,081,770 |
| | | Tax Required | 524,066 |
| Delinquent Comp Rate: | 0.000 | | 0 |
| Amount of 2011 Ad Valorem Tax | | | 524,066 |

NOTICE OF BUDGET HEARING

The governing body of
City of Westwood

will meet on September 12, 2011 at 5:30 p.m. at Westwood City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Westwood City Hall, 4700 Rainbow Boulevard and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2012 Expenditures and Amount of Current Year Estimate for 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2010 | | Current Year Estimate for 2011 | | Proposed Budget for 2012 | | |
|--------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2011 Ad Valorem Tax | Estimate Tax Rate* |
| General | 1,986,389 | 23.493 | 2,060,797 | 23.499 | 2,081,770 | 524,066 | 23.866 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 48,927 | | 49,522 | | 40,160 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 2,035,316 | 23.493 | 2,110,319 | 23.499 | 2,121,930 | 524,066 | 23.866 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 2,035,316 | | 2,110,319 | | 2,121,930 | | |
| Total Tax Levied | 537,629 | | 524,066 | | XXXXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 22,922,473 | | 22,286,781 | | 21,958,956 | | |

Outstanding Indebtedness,

| January 1, | 2009 | 2010 | 2011 |
|--------------------------|--------|--------|--------|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 99,105 | 87,989 | 29,654 |
| Total | 99,105 | 87,989 | 29,654 |

*Tax rates are expressed in mills

City Official Title: City Clerk

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2010 | | Current Year Estimate for 2011 | | Proposed Budget for 2012 | | |
|--------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2011 Ad Valorem Tax | Estimate Tax Rate* |
| General | 1,986,389 | 23.493 | 2,060,797 | 23.499 | 2,081,770 | 524,066 | 23.866 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 48,927 | | 49,522 | | 40,160 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 2,035,316 | 23.493 | 2,110,319 | 23.499 | 2,121,930 | 524,066 | 23.866 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 2,035,316 | | 2,110,319 | | 2,121,930 | | |
| Total Tax Levied | 537,629 | | 524,066 | | XXXXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 22,922,473 | | 22,286,781 | | 21,958,956 | | |

Outstanding Indebtedness,

| January 1, | 2009 | 2010 | 2011 |
|--------------------------|--------|--------|--------|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 99,105 | 87,989 | 29,654 |
| Total | 99,105 | 87,989 | 29,654 |

*Tax rates are expressed in mills

City Official Title: City Clerk

Input sheet for City.XLS budget form

Enter City Name (City of)

City of Westwood

Enter County Name followed by "County"

Johnson County

Enter year being budgeted (YYYY)

2012

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change them on this input sheet.

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from the 2011 Budget, Certificate Page:

If amended, then use the amended figures.

| Fund Names: | Statute | 2011 *Expenditures* | 2010 Ad Valorem Tax |
|--------------|---------|------------------------|------------------------|
| General | 12-101a | 2,060,797 | 524,066 |
| Debt Service | 10-113 | | |

Fund name for all funds with a tax levy:

| Fund Name | 2011 Expenditures | 2010 Ad Valorem Tax |
|-----------|-------------------|---------------------|
| | | |
| | | |
| | | |
| | | |

Total Ad Valorem Tax Levy Funds for 2011 Budgeted Year 524,066

Other (non-tax levy) fund names:

| | |
|-----------------|--------|
| Special Highway | 49,522 |
| | |
| | |
| | |
| | |

Single No Tax Levy Fund:

| | |
|--|--|
| | |
|--|--|

Total Expenditures for 2011 Budgeted Year 2,110,319

Non-budgeted funds:

| | |
|---|--|
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |

The input for the following comes directly from the 2011 Budget, Budget Summary Page

2009 Tax Rate
(2010 Column)

| | |
|--------------|--------|
| General | 23.493 |
| Debt Service | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |

Total 23.493

| | |
|---|------------|
| Total Tax Levied (2010 budget column) | 537,629 |
| Assessed Valuation (2010 budget column) | 22,922,473 |

Note: All amounts are to be entered in as whole numbers only.

From the County Clerks Budget Information

| | |
|---|------------|
| Total Assessed Valuation for 2011 | 21,958,956 |
| New Improvements for 2011 | 683 |
| Personal Property excluding oil, gas, and mobile homes - 2011 | 330,746 |
| Territory Added: (Current Year Only) | |
| Real Estate | |
| State Assessed | |
| New Improvements | |
| Property that has changed in use for 2011 | |
| Personal Property excluding oil, gas, and mobile homes- 2010 | 444,161 |
| Gross earnings (intangible) tax estimate for 2012 | |
| Neighborhood Revitalization | |

Actual Tax Rates for the 2011 Budget:

| Fund | Rate |
|--------------|---------------|
| General | 23.499 |
| Debt Service | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| Total | 23.499 |

| | |
|---|------------|
| Final Assessed Valuation from the November 1, 2010 Abstract | 22,286,781 |
|---|------------|

From the County Treasurer's Budget Information - Budget Year Estimates

| | |
|-----------------------------------|--------|
| Motor Vehicle Tax Estimate | 49,155 |
| Recreational Vehicle Tax Estimate | 251 |
| 1620 M Vehicle Tax | 52 |
| LAVTR | |
| City and County Revenue Sharing | |
| Slider | |

Computation of Delinquency

| | |
|---|-------|
| Actual Delinquency for 2009 Tax - (round to three decimal places) | 0.000 |
| Rate used in this budget-this will be shown on all fund pages with a tax levy** | 0.000 |

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)

| | |
|---|--------|
| 2012 State Distribution for Kansas Gas Tax | 40,160 |
| 2012 County Transfers for Gas*** | |
| Adjusted 2011 State Distribution for Kansas Gas Tax | |
| Adjusted 2011 County Transfers for Gas*** | |

*****Note:** Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2010 Budget Certificate Page

| Funds | 2010 Expenditure Amounts Budget Authority |
|-----------------|---|
| General | 2,041,109 |
| Debt Service | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| Special Highway | 51,742 |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |

Note: If the 2010 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be received. Please input information in the green areas.

Official Title: City Clerk

Date: September 12, 2011 Must be at least 10 days between date published and hearing held.

Time: 5:30 p.m.

Location: Westwood City Hall

Available at: Westwood City Hall, 4700 Rainbow Boulevard

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

The Legal Record

PO Box 273
Olathe, KS 66051-0273
(913) 780-5790

RECEIVED
SEP 02 2011
CITY OF WESTWOOD

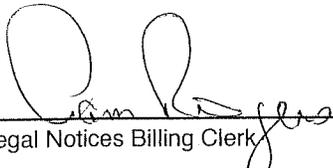
ATTN: KATHLEEN MCMAHON
CITY OF WESTWOOD
4700 RAINBOW BLVD
WESTWOOD KS 66205-1831

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS;
Pam Rogers, of lawful age, being first duly sworn,
deposes and says that she is Legal Notices Billing Clerk
for The Legal Record which is a newspaper printed in
the State of Kansas, published in and of general paid
circulation on a weekly, monthly or yearly basis in
Johnson County, Kansas, is not a trade, religious or
fraternal publication, is published at least weekly fifty
(50) times a year, has been so published continuously
and uninterrupted in said County and State for a period
of more than one year prior to the first publication of the
notice attached, and has been entered at the post office
as Periodicals Class mail matter. That a notice was
published in all editions of the regular and entire issue
for the following subject matter (also identified by the
following case number, if any)

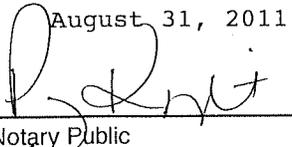
for 1 consecutive week(s), as follows:

BUDGET HEARING - WESTWOOD -- 8/30/11



Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 31, 2011


Notary Public



My appointment expires: December 31, 2013.

NOTICE OF BUDGET HEARING

First published in The Legal Record, Tuesday, August 30, 2011.

State of Kansas
City

2012

NOTICE OF BUDGET HEARING

The governing body of
City of Westwood
will meet on September 12, 2011 at 5:30 p.m. at Westwood City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Westwood City Hall, 4700 Rainbow Boulevard and will be available at this hearing.

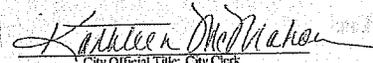
BUDGET SUMMARY

Proposed budget 2012 expenditures and amount of current year estimate for 2011 ad valorem tax establish the maximum limits of the 2012 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2010 | | Current Year Estimate for 2011 | | Proposed Budget for 2012 | | |
|--------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2011 Ad Valorem Tax | Estimate Tax Rate* |
| General | 1,986,389 | 23.493 | 2,060,797 | 23.499 | 2,081,770 | 524,066 | 23.866 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 48,927 | | 49,522 | | 40,160 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 2,035,316 | 23.493 | 2,110,319 | 23.499 | 2,121,930 | 524,066 | 23.866 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 2,035,316 | | 2,110,319 | | 2,121,930 | | |
| Total Tax Levied | 537,629 | | 524,066 | | XXXXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 22,922,473 | | 22,286,781 | | 21,958,956 | | |

| Outstanding Indebtedness, | 2009 | 2010 | 2011 |
|---------------------------|--------|--------|--------|
| January 1, | 0 | 0 | 0 |
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 99,105 | 87,989 | 29,654 |
| Total | 99,105 | 87,989 | 29,654 |

*Tax rates are expressed in mills


 City Official Title: City Clerk